	Delhi	*Bombay*	*Calcutta*	*Madras*
Dece. 90	16.49	27.55	11.33	5.33
June. 91	16.12	28.99	10.85	5.54

(c) The Data reporting system of RBI does not generate information relating to disbursement by banks. However, the outstanding credit (excluding advance to banks) as on the last Friday of Dece. 1988, 1989, 1990 and June 1991 of the 50 top cities is given below:

(Rs. in crores)

As on the last Friday of:	
December 1988	51225
December 1989	62381
December 1990	75670
June 1991	80038

Income Tax Collection

1500. SHRI K. P. UNNIKRISHNAN: Will the Minister of FINANCE be pleased to state:

(a) the total number of income tax assessees in the country in the tax brackets and annual income return upto Rs. 50,000, Rs. 50,000 to Rs. 1,20,000, Rs. 1,20,000 to Rs. 5 lakh, Rs. 5 lakhs to Rs. 10 lakh and Rs. 10 lakh and above during 1987-88, 1988-89 and 1989-90;

(b) the taxes collected from these different categories during 1987-88, 1988-89, 1989-90 and 1990-91; and

(c) the demand outstanding and percentage-wise contribution of these categories to the total income tax collection in the above years?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) Information regarding number of income -tax assessees in the country in the income range of upto Rs. 50,000 Rs. 50,000 to Rs. 1,20,000/- and Rs. 1,20,000/- to Rs. 5 lakh is not maintained in the Department. Information is, however, compiled relating to the number of assessees in income range upto Rs. 1 lakh, Rs. 1 lakh to Rs. 5 lakhs, Rs. 5 lakhs to Rs. 10 lakhs and Rs. 10 lakh and above for the years 1987-88, 1988-89 and 1989-90. The details are as under:-

Number of Income Tax Assessees at the end of

(Figures in thousands)

	Income returned	*1987-88*	*1988-89*	*1989-90*
1.	Taxable limit - Rs. 1 lakh	5090	5433	5657
2.	Rs. 1 lakh - Rs. 5 lakh	163	232	361
3.	Rs. 5 lakh - Rs. 10 lakh	16*	11.52	15.89
4.	Rs. 10 lakh - above		7.27	8.69
	Total	5269	5683.79	6042.58

* refers to Rs. 5 lakh and above.

(b) The figures of income-tax collection are not maintained on the basis of the annual income returned by the assessees. However, the figures of total income tax collection for the years 1987-88 to 1990-91 are as follows:-

AGGREGATE COLLECTION OF INCOME TAX
(Including Corporation Tax)

Year	*(Rs. in crores)*
1987-88	6628
1988-89	8648
Year	*(Rs. in crores)*
1989-90	9722
1990-91	10691

(c) The figures of demand outstanding are not maintained on the basis of the annual income returned by the assessees. Therefore, information regarding percentage-wise contribution of the assessees in different income range to the total income tax collection is also not available. However, the total demand outstanding on the basis of the amount of demand for the years 1987-88 to 1990-91 is as follows:-

Total Demand outstanding on the Basis of Amount of Demand

(Rs. in crores)

Outstanding income tax Demand	*1987-88*	*1988-89*	*1989-90*	*1990-91*
i) Cases in which demand is upto Rs. 1 lakh	884.82	1187.06	1360.36	1536.95
ii) Cases in which demand is over Rs. 1 lakh but not exceeding Rs. 5 lakh	341.15	379.00	465.25	501.61
iii) Cases in which demand is over Rs. 5 lakhs but not exceeding Rs. 10 lakhs	232.38	271.54	323.93	364.97
iv) Cases in which demand is over Rs. 10 lakhs but not exceeding Rs. 25 lakhs	377.98	441.82	486.68	572.32
v) Cases in which demand is over Rs. 25 lakh	2,155.85	3,012.24	4,002.25	3,691.69
Total	3,992.18	5,291.66	6,638.47	6,694.54